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CHAMBERS OF
WILLIAM H. PAULEY
U.S.D.J.

VIA FASCIMILE

The Honorable William H. Pauley, III
United States District Judge
Southern District of New York
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007

Re: Bardouille, et al. v. Goldman Sachs & Co., et al.
Docket No. 10-cv-4285 (WHP)(HBP)

Dear Judge Pauley:

We represent Third-Party Defendant MPL Systems, Inc. ("MPL"), in connection with the above-referenced matter. MPL writes to address the joint letter of counsel for Plaintiffs (Christopher Davis, Esq.) and counsel for Defendants Goldman Sachs & Co. and Goldman Sachs Group Inc. (collectively, "Goldman Sachs") (Kirby Wilcox, Esq. and Allan Bloom, Esq.), dated February 18, 2011. In the letter, counsel for Plaintiffs and Goldman Sachs represent that Plaintiffs and "Defendants" have been working toward settlement, agreed to mediate the case, agreed to a mediator from JAMS and scheduled mediation for March 21st. However, MPL (and to our knowledge none of the other third party vendors) have been privy to any settlement discussions and have not agreed to mediation, a mediator or a mediation date.

While MPL is not opposed to a stay of proceedings so that the parties can meaningfully discuss settlement, MPL must be included in those settlement discussions and objects to any further settlement negotiations without its involvement.

Thank you for your attention to this matter.

Respectfully submitted,

NUKK-FREEMAN & CERRA, P.C.

Kerrie R. Heslin

Kerrie R. Heslin, Esq.

SO ORDERED:

W.H.P.
WILLIAM H. PAULEY III U.S.D.J.

2/28/11

cc: See attached service list (via email)